IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

CIVIL REVISION No. 13 of 2003

A C T O, W-II, CIR.B, SRIGANGANAGAR
V/S
M/S SUNIL KUMAR & CO.

Mr. NM LODHA & Mr. ANIL BHANSALI, for the Revenue.

Mr. KS YADAV, Mr.DINESH MEHTA, Mr.SANJEEV JOHARI, Ms.ABHILASHA for Mr.VIKAS BALIA, Mr.HIMANSHU MAHESHWARI, Mr.RAMIT MEHTA for Mr.LR MEHTA, Mr.MS PUROHIT, Mr.SP SHARMA, Mr.DK SHARMA, for the respondent

Date of Order : 10.9.2007

HON'BLE SHRI N P GUPTA,J.

ORDER

This order decides the bunch of cases listed as Appendix-I. This bunch involves common question of law about liability of penalty under Section 78(5), or corresponding provisions of the old Act of 1954. The controversy has already been decided by me vide judgment dt. 5.9.2007, passed in bunch of the revisions led by S.B. Civil Revision No. 555/2003 A.C.T.O., F/S. Sri Ganganagar Vs. M/s. Dev Trading Co. In accordance with the principles propounded in the aforesaid judgment in Dev Trading Co.'s case, the cases in Appendix I are divided into three categories, being Schedule-A, Schedule-B and Schedule-C, and by allowing these revisions also, the impugned orders of the learned Tax Board, and the Dy. Commissioner (Appeals) are set aside, and the matters are sent back to the concerned Dy. Commissioner (Appeals) to decide the matters afresh, and in accordance with the principles propounded by this Court in the aforesaid judgment in M/s. Dev Trading Co.'s case.

(N P GUPTA),J.

Appendix-I

SCHEDULE - A

1	C.R. 13/2003	ACTO, W-II, CIR.B, SRIGANGANAGAR Vs. MS. SUNIL KUMAR & CO.
2	C.R. 15/2003	ACTO, ANTI EV.-II, ABU ROAD Vs. MS. ASHOK OIL & DAL MILLS
3	C.R. 16/2003	ACTO, WARD-II, CHITTORGARH Vs. MS. ARIHANT TRADERS
4	C.R. 17/2003	ACTO, FLYING SQUAD, SRIGANGANAGAR Vs. MS. HINDUSTAN COCA COLA NR. WEST (P)LTD
5	C.R. 25/2003	ACTO, WARD-I, CIR.A, SRIGANGANAGAR Vs. MS. NARESH & CO.
6	C.R. 108/2003	ACTO, ANTI EV.,JODHPUR Vs. MS. INDA AGENCIES, JODHPUR
7	C.R. 122/2003	CTO, ANTI EV., DUNGARPUR Vs. M/S MALIWAL ELECTRICIALS
8	C.R. 294/2003	ACTO WARD I SRIGANGANAGAR Vs. M/S TIKUMARAJ DHARAMCHAND
9	C.R. 297/2003	C.T.O, ANTI EV.-I, BIKANER Vs. M/S SUBHASH TEA CO.
10	C.R. 442/2003	A.C.T.O. WARD II CIRCLE B UDAIPUR Vs. M/S CLASSIC AUTOMOBILES P.LTD.
11	C.R. 750/2003	ACTO, WARD-I, CIR.-D Vs. M/S VISHNU TOOL
12	C.R. 803/2003	ACTO, F/S-I, JODHPUR Vs. M/S J.K.WOOL ENTERPRISES
13	C.R. 817/2003	ACTO, F/S-I, JODHPUR Vs. M/S STANDARD CONSTRUCTION CO.
14	C.R. 818/2003	ACTO, F/S-I, JODHPUR Vs. M/S ASHOK LOHIYA
15	C.R. 821/2003	ACTO, WARD-II,CIR.C, PALI Vs. M/S DARJEELING TEA CENTRE
16	C.R. 827/2003	ACTO,W-II,CIR.-A, JODHPUR Vs. M/S BHAGWATI CHUNA UDHYOG
17	C.R. 848/2003	ACTO,W-II, CIR.-A, JODHPUR Vs. M/S BHAGWATI CHUNA UDHYOG
18	C.R. 855/2003	ACTO, ANTI EVASION, WARD-I, PALI Vs. M/S BOMBAY MOTORS
19	C.R. 864/2003	ACTO, FLYING SQUAD-II,JODHPUR Vs. MS. SUNIL TRADERS,JASOLE
20	C.R. 887/2003	ACTO,F/S-II,JODHPUR Vs. M/S BHAGWATI CHUNA UDHYOG
21	C.R. 888/2003	ACTO,F/S-II,JODHPUR Vs. M/S BHAGWATI CHUNA UDHYOG
22	C.R. 910/2003	ACTO, F/S., JODHPUR Vs. M/S J.K.STEEL FURNITURE WORKS
23	C.R. 920/2003	ACTO,W-III,CIR.-C, JODHPUR Vs. M/S VISHAL TRADING CO.
24	C.R. 921/2003	ACTO,A/E-I, ABU ROAD Vs. M/S SHIVDEEP FOOD PRODUCTS(P)LTD.
25	C.R. 938/2003	ACTO, F/S-I, JODHPUR Vs. M/S ANUPAM AGENCY
26	C.R. 963/2003	ASST.COMMISSIONER,A/E., ABU ROAD Vs. M/S RAJ SOLVEX
27	C.R. 965/2003	ACTO,A/E., ABU ROAD Vs. M/S RAJ VILAS HOTEL
28	C.R. 983/2003	ACTO, F/S., NIMBAHERA Vs. M/S RAJ SOLVEX LTD.
29	C.R. 985/2003	ACTO, ANTI EVASION, CT.,DOONGARPUR Vs. M/S GODREJ G.E.APPLIANCES LTD.
30	C.R. 998/2003	ACTO, ABU ROAD Vs. M/S RAJ. POLYMERS & RESINS LTD.
31	C.R. 1004/2003	ACTO, BHINMAL Vs. M/S MAHESH AGRO FOOD INDUSTRIES
32	C.R. 1043/2003	ACTO, F/S, SRIGANGANAGAR Vs. M/S EID PARRI(INDIA)LTD.
33	C.R. 1045/2003	ACTO, A/E-II, CT., JHUNJHUNU Vs. M/S SHRI DURGA TRADING CO.
34	C.R. 1072/2003	ACTO, F/S., NIMBAHERA Vs. M/S MAHESHWARI ASBESTOS UDHYOG
35	C.R. 1083/2003	A.C.T.O., FLYING SQUAD-I Vs. M/S HANUMAN DYE CHEM

36	C.R.	1097/2003	ASSTT. COMMERCIAL TAXES OFFICER Vs. M/S RAJ SOLVEX LIMITED
37	C.R.	1108/2003	A.C.T.O., WARD-II CIRCLE A Vs. M/S VISHNU ENTERPRISES
38	C.R.	1124/2003	ASSITT. COMMERCIAL TAXES OFFICER Vs. M/S BANSWARA SYNTAX LTD.
39	C.R.	1129/2003	ASSITT. COMMERCIAL TAXES OFFICER Vs. M/S RAJ SOLVEX LIMITED
40	C.R.	1148/2003	ACTO, A/E., CT., DUNGARPUR Vs. M/S UNIVERSAL CYLINDERS
41	C.R.	1274/2003	ASST.COMMISSIONER, A/E., DUNGARPUR Vs. M/S MADHUSUDAN IND. LTD.
42	C.R.	1310/2003	PRAJAPITA BRAHMAKUMARIS ISHWARIYA VIS. Vs. A.C.T.O. FLYING SQUAD
43	C.R.	1339/2003	ACTO, F/S.-II, JODHPUR Vs. M/S VIJAY TRADING CO.

SCHEDULE - B

1	C.R.	829/2003	ACTO WARD II CIRCLE C JODHPUR Vs. M/S DILEEP TRADING CORPORATION
2	C.R.	841/2003	ACTO,W-I, CIR.-A, UDAIPUR Vs. M/S VIKRAM SINGH TATED
3	C.R.	1000/2003	ACTO, A/E-I, CT.,JHUNJHUNU Vs. M/S MAHASTAN
4	C.R.	1113/2003	MODERN WOOLLENS Vs. A.C.T.O., FLYING SQUAD
5	C.R.	1354/2003	ACTO FLYING SQUAD,SIROHI Vs. M/S CHAMAN LAL GOVINDRAM,CHOHTAN
6	C.R.	74/2007	M/S M.K.INDUSTRIES Vs. A.C.T.O.